SENATE JOINT RESOLUTION 371

By Johnson

A RESOLUTION to honor the Division of Property Assessments on the occasion of its fiftieth anniversary.

WHEREAS, the Division of Property Assessments (the Division) is celebrating a milestone this year as it observes its fiftieth anniversary as a vital component of State government; and

WHEREAS, the Division of Property Assessments was created in the Office of the Comptroller of the Treasury by the 85th General Assembly in May 1967, in response to a 1966 legislative study that found outdated levels of valuation for real property in Tennessee, ranging from a low of seven percent to a high of forty percent; some fifty years later, the level of valuation has reached 97.5 percent due to the hard work and professionalism of the Division's staff; and

WHEREAS, one of the major charges of the Division of Property Assessments was the oversite of the mapping and appraisal of all parcels of real property in Tennessee; and

WHEREAS, the Division assists counties, as needed, with reappraisals and provides a state of the art data processing service for valuation and taxation of property; and

WHEREAS, the Division is responsible for the administration of the State's property tax relief program for the low-income elderly, disabled homeowners, and disabled veteran homeowners or their surviving spouse; and

WHEREAS, the Division administers the professional education and assessment certification program for Tennessee assessors and their staffs; and

WHEREAS, during the past fifty years, the Division has developed a professional staff, many of whom have obtained professional designations from the International Association of

Assessing Officers (IAAO), who work with the assessors of property to ensure fair and equitable assessments are maintained throughout the State; and

WHEREAS, during the Division's fifty years of existence, eight directors have served with distinction; Carlton N. Martin was the first director in 1967 and was followed by Freeley B. Cook, George M. Tidwell, William "Bud" Carman, Tom Fleming, David Sherrill, Don Osborne, and the current director, Susan Gullette; two former directors, Tom Fleming and Bud Carman, have served as president of the IAAO; and

WHEREAS, the Division and its staff have received numerous awards from the IAAO and co-hosted the IAAO conference in Nashville in 1989 and 2003; and

WHEREAS, for the past fifty years, the Division of Property Assessments has been the driving force in creating a fair and equitable valuation and appraisal process in Tennessee; now, therefore,

BE IT RESOLVED BY THE SENATE OF THE ONE HUNDRED TENTH GENERAL ASSEMBLY OF THE STATE OF TENNESSEE, THE HOUSE OF REPRESENTATIVES CONCURRING, that we honor the director and staff members of the Division of Property Assessments on the occasion of the Division's fiftieth anniversary in State government and extend to these dedicated professionals our best wishes for much continued success and happiness.

BE IT FURTHER RESOLVED, that an appropriate copy of this resolution be prepared for presentation with this final clause omitted from such copy.